



Controller's Office Audit Division Update



Agenda

- Performance Metrics and Significant or key highlights
 - FY2013 Audit Plan vs. Actual
 - Audit Projects – Status on Work-in-Process
 - Cost-Savings (Identified vs. Realized)
 - Contract Reviews
 - Quality Assurance
- Strategic Vision and Plan



Performance Metrics and Key Highlights

Goal Categories	Associated Metric	Results
Efficiency	Audit Plan	Risk-Based Approach –decreased level of effort by 75% from 1 st year, while Expanding the “Audit Universe”
	Audit Resources	Budget, Human Capital, Technology, Specialization
	Plan vs. Actual	Percentage of Completion
	Hours per Audit	Non-recurring, Carryover, Recurring, Total
	Cost per Audit (Per Total Division Budget & Per Chargeable Hour)	Cost per Hour
Quality	Quality Control System (Internal and External Peer Review)	Internal Quality System–Project Level, Annual, Prior Issues and Systemic issues/opportunities for improvement
	Cost Savings	Identified vs. Recovered (Realized) Net Cost (1) Division and (2) per Audit
	Substance of Issues Identified	
Client Satisfaction	Audit Requests	Mayor, City Council, Departments, Citizens Total Received=5, addressed=3
	Non-Audit Services	City Legal, HR – Health and Drug Benefits
	Survey	Post-Audit, Internal



Controller's Office Audit Division Strategic Vision and Plan

Best Practice Leader in audit services to the City of Houston as the 4th largest City in the U.S.

- Expand efficiency in coverage of risk areas by improved access to the City's strategic decision-making process
- Increase Audit Division staff size and diversify technical expertise
- Increase recurring or continual audit procedures
- Increase value and enhance ongoing communication with Administration and Department Leadership



2014 Controller's Audit Plan (Draft)



Project	
New	
1	City-Wide Administrative Procedures/Executive Orders/Mayor's Policies (CO-Sourced)
2	Citizen Centric Report
3	Contract Risk Assessment
4	TBD
5	TBD
6	TBD
Carryover	
7	PWE-Customer Utility Service
8	HR- Benefits/CIGNA
9	FMD-NAPA
10	ITD- Local Telecom – Landlines only
11	FIN/SPD – P-Card
Recurring	
12	ERA
13	Follow-up Audits/Procedures
14	A-133
15	P&P
16	QA
17	Data Analytics – Continuous Monitoring
18	Fraud, Waste and/or Abuse Monitoring and Reporting

Questions/Discussion